



CORRESPONDENCE ADDRESS

1 YEWDALE CRESCENT
WIGAN
LANCASHIRE
WN1 2HP

WORKSHOP

UNIT 2
TOWNSEND FARM
RUFFORD ROAD
BISPHAM
MAWDESLEY
L40 3SA

TELEPHONE: 01257 464601

EMAIL: OFFICE@LOST-ART.CO.UK

WEB: WWW.LOST-ART.CO.UK

Lost Art Limited: Environmental, Social and Governance (ESG) Policy

Policy Statement

Lost Art Limited is committed to managing our environmental and social impacts responsibly and to upholding high standards of corporate governance. This policy sets out our approach to Environmental, Social and Governance (ESG) matters and how ESG considerations are integrated into our strategy, operations and decision-making.

1. Purpose

The purpose of this policy is to:

- define our ESG commitments and minimum standards;
- set responsibilities for oversight and implementation;
- support compliance with applicable legal, regulatory and stakeholder expectations; and
- provide a framework for setting targets, monitoring performance and reporting progress.

2. Scope

This policy applies to our Board, employees (permanent, temporary and contractors), and—where relevant—suppliers, business partners and other third parties acting on our behalf. It covers our operations and decision-making across all locations where we operate.

3. ESG Principles

- **Accountability:** clear ownership of ESG risks, controls and performance.
- **Transparency:** timely, accurate and balanced communication of ESG performance.
- **Continuous improvement:** set targets, track progress, learn and adapt.
- **Stakeholder focus:** understand and respond to the needs of customers, colleagues, communities, investors and regulators.
- **Risk-based approach:** prioritise actions based on material impacts and risks.
- **Ethical conduct:** act with integrity and respect for human rights.

4. Governance and Responsibilities

4.1 Management oversight

The Managing Director has overall responsibility for ESG oversight, including approving this policy, reviewing material ESG risks and opportunities, and monitoring performance against agreed targets.

4.2 Executive management

Senior management is responsible for implementing this policy, integrating ESG into strategy and operations, allocating resources, and ensuring appropriate systems, controls and reporting are in place.

4.3 ESG lead and working group

We appoint an ESG Lead to coordinate ESG activities, support target-setting, consolidate performance data and facilitate internal reporting. Where appropriate, a cross-functional ESG working group supports delivery and monitors progress.

4.4 All employees and contractors

Everyone working for or on behalf of Lost Art Limited is expected to understand this policy, comply with relevant procedures, and raise concerns or improvement opportunities through appropriate channels.

5. Environmental Commitments

We will seek to prevent pollution and reduce our environmental footprint by:

- awareness and, where feasible measuring and reducing greenhouse gas (GHG) emissions across relevant scopes;
- improving energy efficiency and increasing the use of renewable energy where practicable;
- reducing waste through prevention, re-use and recycling, and managing hazardous waste appropriately;

- using water responsibly in water-stressed locations and improving water efficiency;
- considering biodiversity and land-use impacts where relevant to our operations and supply chain; and
- supporting responsible procurement and lifecycle thinking for goods and services.

6. Social Commitments

We aim to create a safe, inclusive and respectful workplace and to contribute positively to customers and communities. We will:

- maintain a proactive approach to health, safety and wellbeing, including risk assessments and continuous improvement;
- promote equality, diversity and inclusion, and prevent discrimination, harassment and bullying;
- support fair employment practices, including appropriate working hours, pay practices and the right to raise concerns without retaliation;
- respect internationally recognised human rights and seek to identify and address modern slavery risks;
- protect customer and employee data and respect privacy in line with applicable requirements;
- engage with communities where we operate and, where relevant, support social value initiatives; and
- maintain mechanisms for employees and external stakeholders to raise concerns (including whistleblowing where available).

7. Governance Commitments

We will uphold strong governance practices to support ethical behaviour, effective oversight and compliance. We will:

- operate a Code of Conduct (or equivalent) setting expectations for integrity and ethical behaviour;
- prevent bribery, corruption, fraud and facilitation of tax evasion through policies, controls and training;
- manage conflicts of interest and maintain appropriate gift and hospitality controls;
- support fair competition and compliance with applicable laws and regulations;
- protect information and manage cybersecurity risks proportionately;
- maintain effective risk management and internal control processes; and
- apply appropriate oversight of third parties, including ESG-related due diligence where relevant.

8. Targets, Measurement and Key Performance Indicators (KPIs)

We will establish ESG objectives and, where appropriate, dates by which targets will be achieved. Performance will be measured using a set of KPIs that reflect our material impacts and risks. Metrics may include (as relevant) GHG emissions, energy use, waste and recycling rates, health and safety indicators, employee engagement, diversity representation, training completion, compliance incidents and supplier assessments.

9. Due Diligence and Risk Management

We identify, assess and manage ESG risks through our risk management framework. This includes considering ESG impacts in business planning, investment decisions and significant change initiatives. Where relevant, we conduct third-party due diligence proportionate to risk (e.g., modern slavery, environmental compliance, data protection, anti-bribery and corruption) and define expectations through contracts and supplier standards.

10. Reporting and Disclosure

We will report ESG performance internally to support oversight and decision-making. Where we publish external ESG disclosures, we will aim for accuracy, consistency and appropriate assurance where feasible. Any public claims will be supported by evidence and approved in line with our governance processes.

11. Training and Communication

We provide training and guidance to help colleagues understand relevant ESG responsibilities, including mandatory training where required (e.g., health and safety, data protection, anti-bribery and corruption, modern slavery awareness). We will communicate this policy internally and make it available to relevant external stakeholders as appropriate.

12. Suppliers and Business Partners

We expect suppliers and business partners to share our commitment to responsible and ethical conduct. Where relevant, we may assess ESG risks in our supply chain and require third parties to:

- comply with applicable environmental, labour, health and safety, and anti-corruption laws;
- respect human rights and maintain controls to prevent modern slavery and human trafficking;
- operate safe working conditions and fair employment practices;

- manage environmental impacts and, where appropriate, measure and reduce emissions;
- protect confidential information and personal data; and
- permit reasonable monitoring or audits where contractually agreed.

13. Compliance, Exceptions and Review

Non-compliance with this policy may result in disciplinary action and/or contractual remedies, depending on the circumstances. Any exceptions must be documented, risk-assessed and approved by an authorised senior leader. This policy will be reviewed at least annually and updated as required to reflect changes in our business, stakeholder expectations and applicable requirements.

14. Definitions

- **ESG:** Environmental, Social and Governance factors that may affect an organisation's impacts, risks and opportunities.
- **Material:** significant to our stakeholders and/or to our business performance, risk profile or strategic objectives.
- **Third party:** a supplier, contractor, agent, intermediary, joint venture partner or other entity we engage.